

Appendix A.

Product Codes

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➤ **Product Codes – General Information**

The product codes provided in this appendix are current as of July 2006. For the most current list of valid product codes visit our product code web page at:

<http://www.boe.ca.gov/sptaxprog/spftdmfuels.htm>

The BOE is able to accept IRS product codes for ethanol blends, methanol blends, biodiesel, and dyed biodiesel.

➤ **Product Codes – Supplier of Motor Vehicle Fuel Tax Return**

Motor Vehicle Fuel: The following table lists the products that are considered motor vehicle fuel and the proper code to use when reporting these products:

PRODUCT DESCRIPTION	CODE
Aviation Gasoline	125
Gasoline	065
Reformulated Gasoline with MTBE	071
Gasohol:	124
Gasohol 5.7%	140
Gasohol 7.7%	141
Gasohol 10%	139
E-75	078
Gasoline Blendstocks:	
Natural Gasoline (including condensate)	061
Butane, including butane propane mixes	055
Ethyl Tertiary Butyl Ether (ETBE)	249
Methyl Tertiary Butyl Ether (MTBE)	093
Naphtha, including light and straight run naphtha	126
Mixed Xylene, not including any separated isomer of xylene	076
Pentanes, including isopentane and pentane mixtures	059
Raffinate	223
Tertiary Amyl Methyl Ether (TAME)	121
Toluene	199
Transmix containing gasoline	100
Other Gasoline Blendstocks , including Alkylate, Butene, Catalytically Cracked Gasoline, Coker Gasoline, Hexane, Hydrocrackate, Isomerate, Polymer Gasoline, Reformate, Straight-Run Gasoline, Thermally Cracked Gasoline, Tertiary Butyl Alcohol (TBA – Gasoline Grade), and any other product determined to be a gasoline blendstock by IRS or BOE.	122

Other Products: The following table lists products that can be removed from a terminal without tax, but become subject to the Motor Vehicle Fuel Tax when blended with motor vehicle fuel:

PRODUCT DESCRIPTION	CODE
Additives – Miscellaneous	090
Alcohol:	123
Ethanol	241
Methanol	243
Benzene	248
Butylene	198
E-85	079
Ethane	052
Ethylene	196
Isobutane	058
Methane	265
Propylene	075
Undefined (Other) Products	092

➤ ***Product Codes – Diesel Fuel Tax Returns and Reports***

Diesel Fuel: The following table lists the products that are considered diesel fuel and the proper code to use when reporting these products:

PRODUCT DESCRIPTION	CODE
Diesel Fuel – Undyed:	
Clear Diesel	160
Diesel Fuel #1 Low Sulfur Undyed	161
Diesel Fuel #2 Low Sulfur Undyed	167
Diesel Fuel #2 Low Sulfur Water Emulsion 20% Undyed	168
Fuel Oil #1 Undyed	150
Diesel Fuel #4 Undyed	154
Diesel Fuel #1 High Sulfur Undyed	282
Diesel Fuel #2 High Sulfur Undyed	283
Biodiesel Undyed	170
Biodiesel Undyed (B100)	284
Soy Oil	285
Diesel Fuel – Dyed:	
Diesel Fuel High Sulfur Dyed	226
Diesel Fuel Low Sulfur Dyed	227
Diesel Fuel Low Sulfur Water Emulsion 20% Dyed	228
Diesel Fuel #1 Dyed	231
Diesel Fuel #4 Dyed	153
Biodiesel Dyed	171
Biodiesel Dyed (B100)	290

Other Products: The following table lists products that can be removed from a terminal without tax, but become subject to the Diesel Fuel Tax when blended with, labeled as or sold as diesel fuel. Both kerosene and jet fuel are reportable products on the Supplier of Diesel Fuel Tax Return:

PRODUCT DESCRIPTION	CODE
Excluded Liquid (mineral spirits)	077
Jet Fuel	130
Kerosene - Undyed	
Kerosene Low Sulfur Undyed	145
Kerosene High Sulfur Undyed	147
Kerosene - Dyed	
Kerosene Low Sulfur Dyed	073
Kerosene High Sulfur Dyed	074
Marine Diesel Oil	279
Marine Gas Oil	280
Mineral Oils	281
Transmix	100
Undefined (Other) Product	092
Waste Oil	091
Organic Oils	960

➤ ***Product Codes – Terminal and Vessel/Pipeline Operator Reports***

Reportable Products: The following table, grouped by product categories, should be used to identify the appropriate product codes to use when reporting terminal and vessel/pipeline activity.

PRODUCT DESCRIPTION	CODE
Motor Vehicle Fuel:	
Aviation Gasoline	125
Gasoline	065
Reformulated Gasoline with MTBE	071
Gasohol:	124
Gasohol 5.7%	140
Gasohol 7.7%	141
Gasohol 10%	139
E-75	078
Gasoline Blendstocks:	
Natural Gasoline (including condensate)	061
Butane, including butane propane mixes	055
Ethyl Tertiary Butyl Ether (ETBE)	249
Methyl Tertiary Butyl Ether (MTBE)	093
Naphtha, including light and straight run naphtha	126
Mixed Xylene, not including any separated isomer of xylene	076
Pentanes, including isopentane and pentane mixtures	059
Raffinate	223

PRODUCT DESCRIPTION	CODE
Tertiary Amyl Methyl Ether (TAME)	121
Toluene	199
Transmix	100
Other Gasoline Blendstocks , including Alkylate, Butene, Catalytically Cracked Gasoline, Coker Gasoline, Hexane, Hydrocrackate, Isomerate, Polymer Gasoline, Reformate, Straight-Run Gasoline, Thermally Cracked Gasoline, Tertiary Butyl Alcohol (TBA – Gasoline Grade), and any other product determined to be a gasoline blendstock by IRS or BOE	122
Diesel Fuel – Undyed:	
Clear Diesel	160
Diesel Fuel #1 Low Sulfur Undyed	161
Diesel Fuel #2 Low Sulfur Undyed	167
Diesel Fuel #2 Low Sulfur Water Emulsion 20% Undyed	168
Fuel Oil #1 Undyed	150
Diesel Fuel #4 Undyed	154
Diesel Fuel #1 High Sulfur Undyed	282
Diesel Fuel #2 High Sulfur Undyed	283
Biodiesel Undyed	170
Biodiesel Undyed (B100)	284
Soy Oil	285
Diesel Fuel – Dyed:	
Diesel Fuel High Sulfur Dyed	226
Diesel Fuel Low Sulfur Dyed	227
Diesel Fuel Low Sulfur Water Emulsion 20% Dyed	228
Diesel Fuel #1 Dyed	231
Diesel Fuel #4 Dyed	153
Biodiesel Dyed	171
Biodiesel Dyed (B100)	290
Other Products:	
Additives – Miscellaneous	090
Alcohol:	
Ethanol	241
Methanol	243
Benzene	248
Butylene	198
Compressed Natural Gas (CNG)	224
E-85	079
Ethane	052
Ethylene	196
Excluded Liquid (mineral spirits)	077
Isobutane	058
Jet Fuel	130
Kerosene – Undyed:	
Kerosene Low Sulfur Undyed	145

PRODUCT DESCRIPTION	CODE
Kerosene High Sulfur Undyed	147
Kerosene – Dyed:	
Kerosene Low Sulfur Dyed	073
Kerosene High Sulfur Dyed	074
Liquefied Natural Gas (LNG)	225
Marine Diesel Oil	279
Marine Gas Oil	280
Methane	265
Mineral Oils	281
Propane (LPG)	054
Propylene	075
Transmix	100
Undefined (Other) Products	092
Asphalt	188
Crude Oil	001
Waste Oil	091
Organic Oils	960

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Appendix B.

Schedule and Summary Codes

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➤ Schedule and Summary Codes

California Fuel Tax Schedules and Summary Codes for the following:

1. Supplier of Motor Vehicle Fuel Tax Return
2. Supplier of Diesel Fuel Tax Return
3. Exempt Bus Operator Diesel Fuel Tax
4. Diesel Fuel Claim for Refund on Nontaxable Uses
5. Diesel Fuel Ultimate Vendor Report/Claim for Refund (Monthly and Weekly)
6. Claim for Refund on Nontaxable Sales and Exports of Diesel Fuel
7. Terminal Operator Information Report
8. Vessel/Pipeline Operator Information Report (Carrier Summary Report)

Note: Applicable tax forms are cross referenced to form numbers listed above in the Detailed Description column.

Tax Returns and Claim Forms

California Schedule Number	California Schedule Name	Detailed Description
Receipt Schedules:		
1A	Fuel Purchased Tax-Paid	This schedule accounts for every tax paid gallon of diesel fuel purchased in the state. (Use with: 4, 5, and 6)
2A	Fuel Purchased Ex-Tax	This schedule accounts for every ex-tax gallon of diesel fuel purchased in the state. (Use with: 3, 4, 5, and 6)
2X	Fuel Received From Suppliers on Exchange Agreements Tax un-Paid	<i>This schedule is only valid for suppliers participating in Two-Party Exchanges and is only available electronically. This schedule accounts for purchases of diesel fuel and motor vehicle fuel received tax-free on exchange.</i> All exchange parties must meet the following requirements: 1. All parties (including the terminal operator) must file electronically; 2. The TPA must indicate two-party activity; 3. The terminal operator, delivering party (supplier), and receiving party must use the same document number to report transactions; 4. Returns and reports must be reported timely; 5. The delivering party and receiving party both must be registered as suppliers. (Use with: 1 and 2)
3A	Imports Above The Terminal Rack	This schedule accounts for every ex-tax gallon of diesel fuel, jet fuel, kerosene, and motor vehicle fuel imported into California above the terminal rack. (Use with: 1 and 2)
3B	Imports of Out-of-State Tax-Free Motor Vehicle Fuel Blendstocks to an Approved Refinery or Terminal	<i>This schedule accounts for entries of gasoline blendstocks that are received at an approved terminal or refinery if the enterer (the person owning the fuel when it crosses state lines) is a licensed supplier. (Use with: 1 and 2)</i>
3X	Imports Below The Terminal Rack	This schedule accounts for every gallon of ex-tax diesel fuel, dyed diesel fuel, jet fuel, kerosene, and motor vehicle fuel imported into California below the terminal rack. (Use with: 1 and 2)

Disbursement Schedules:		
California Schedule Number	California Schedule Name	Detailed Description
5	Fuel Removed Subject To Tax	This schedule accounts for every gallon of diesel fuel and motor vehicle fuel removed from a California terminal rack that was subject to tax. (Use with: 1 and 2)
5A	Fuel Sold Above the Rack to Unlicensed Parties	This schedule accounts for gallons of taxable diesel and taxable MVF products sold to unlicensed parties above the rack. (Use with: 1 and 2)
5V	Ex-Tax Gallons Of Blendstocks Resold To Persons Not Furnishing An Exemption Certificate	This schedule accounts for every gallon of ex-tax gasoline blendstocks you entered, removed from a California terminal rack, or purchased with your exemption certificate and then resold to a person not furnishing an exemption certificate. (Use with: 1)
5W	Untaxed Products Blended With, Or Added To Fuel, Resulting In A Product Which Is Used As, Or Is Usable As A Taxable Fuel	This schedule accounts for every gallon of untaxed products blended with or added to diesel fuel or motor vehicle fuel resulting in a product that can be used as diesel fuel or motor vehicle fuel. (Use with: 1 and 2)
6F	Reportable Products Removed Or Sold Not Subject To The Diesel Fuel Tax	This schedule accounts for every gallon of reportable product removed from a California terminal rack or sold in California, not reported on any other tax exempt schedule. (Use with: 2)
6X	Fuel Delivered to Suppliers on Exchange Agreements	<i>This schedule is only valid for suppliers participating in Two-Party Exchanges and is only available electronically. This schedule accounts for every tax-free delivery to receiving parties on exchange.</i> All exchange parties must meet the following requirements: 1. All parties (including the terminal operator) must file electronically; 2. The TPA must indicate two-party activity; 3. The terminal operator, delivering party (supplier), and receiving party must use the same document number to report transactions; 4. Returns and reports must be reported timely; 5. The delivering party and receiving party both must be registered as suppliers. (Use with: 1 and 2)
7	Fuel Removed And Exported Tax Exempt	This schedule accounts for every gallon of ex-tax diesel fuel, dyed fuel, jet fuel, kerosene, and motor vehicle fuel removed from a California terminal rack and exported out of California. (Use with: 1 and 2)
7D	Exports Above The Terminal Rack	This schedule accounts for every gallon of ex-tax diesel fuel, jet fuel, kerosene, and motor vehicle fuel exported out of California above the terminal rack. (Use with: 1 and 2)
7F	Exports Of Reportable Products Below The Terminal Rack	This schedule accounts for every gallon of dyed diesel fuel, jet fuel, and kerosene exported out of California below the terminal rack. (Use with: 2)
8	Fuel Removed And Sold To The United States Government Tax Exempt	This schedule accounts for every gallon of motor vehicle fuel removed from a terminal rack and sold tax exempt to the United States armed forces for use in ships or aircraft or for use outside of California. (Use with: 1)
8	Fuel Removed And Sold To The United States Government Tax Exempt	This schedule accounts for every gallon of ex-tax diesel fuel, dyed diesel fuel, jet fuel, and kerosene removed from a California terminal rack and sold tax exempt to the United States government. (Use with: 2)

California Schedule Number	California Schedule Name	Detailed Description
10C	Fuel Removed And Sold To Exempt Bus Operators Tax Exempt	This schedule accounts for every gallon of ex-tax diesel fuel, dyed diesel fuel, jet fuel, and kerosene removed from a California terminal rack and sold tax exempt to a person that owns, operates, or controls an exempt bus operation and who is registered with the Board of Equalization as an exempt bus operator. . (Use with: 2)
10I	Fuel Removed And Sold For Use On Farms Tax Exempt	This schedule accounts for every gallon of ex-tax diesel fuel, dyed diesel fuel, jet fuel, and kerosene removed from a California terminal rack and sold tax exempt to a person who uses the fuel on a farm for farming purposes. (Use with: 2)
10Y	Fuel Removed And Sold To Train Operators Tax Exempt	This schedule accounts for every gallon of ex-tax diesel fuel, dyed diesel fuel, jet fuel, kerosene, and motor vehicle fuel removed from a California terminal rack and sold tax exempt to a train operator who is registered with the Board of Equalization as a train operator. (Use with: 1 and 2)
10Z	Gasoline Blendstocks Removed Tax Exempt Not In Connection With A Sale Which Will Not Be Used To Produce Finished Gasoline	This schedule accounts for every gallon of tax-exempt gasoline blendstocks removed from the terminal rack by you, which will be used to produce a product, other than finished gasoline. (Use with: 1)
10AB	Gasoline Blendstocks Removed Tax Exempt In Connection With A Sale When Issued A Certificate Stating The Blendstocks Will Not Be Used To Produce Finished Gasoline	This schedule accounts for every gallon of tax-exempt gasoline blendstocks removed from the terminal rack when an exemption certificate was presented by the buyer stating the blendstocks will not be used to produce a finished gasoline product. (Use with: 1)
13A	Tax-Paid Fuel Exported	This schedule accounts for every gallon of tax-paid diesel fuel and motor vehicle fuel exported below the terminal rack out of California. (Use with: 1, 2, 5 and 6)
13B	Tax-Paid Fuel Sold To A Consulate Officer Or Employee By Credit Card	This schedule accounts for every gallon of tax-paid diesel fuel and motor vehicle fuel sold exempt below the California terminal rack to a consulate officer or employee by credit card. (Use with: 1 and 2)
13C	Tax-Paid Fuel Sold To The United States Government	This schedule accounts for every gallon of tax-paid aviation fuel sold without the tax reimbursement to the Armed Forces of the United States for use in aircraft or for use outside of this state. (Use with: 1)
13C	Tax-Paid Fuel Sold To The United States Government	This schedule accounts for every gallon of tax-paid diesel fuel sold exempt below the California terminal rack to the United States Government. (Use with 2, 5, and 6)
13D	Tax-Paid Fuel Sold For Use On Farms	This schedule accounts for every gallon of tax-paid diesel fuel sold exempt below the California terminal rack to a person who uses the fuel on a farm for farming purposes. (Use with: 2 and 5)
13E	Tax-Paid Fuel Sold To Exempt Bus Operators	This schedule accounts for every gallon of tax-paid diesel fuel sold exempt below the California terminal rack to a person that owns, operates, or controls an exempt bus operation and who is registered with the Board of Equalization as an exempt bus operator. (Use with: 2 and 5)
13G	Tax-Paid Fuel Sold To Train Operators	This schedule accounts for every gallon of tax-paid diesel fuel sold exempt below the California terminal rack to a person who is registered with the Board of Equalization as a train operator. (Use with: 2, 5 and 6)

Summary Codes:		
California Schedule Number	California Schedule Name	Detailed Description
S02	Tax Due	This summary code is used to report taxable gallons, tax, interest and penalty (for electronic filing only). This code reflects the amounts on the face of the return, it does not relate to a supporting schedule. (Use with: 1, 2, 3, 4, 5 and 6)
S02A	Miscellaneous Fuel Transactions Subject To Tax	This summary code is used on a disbursement schedule to account for those miscellaneous diesel fuel and motor vehicle fuel transactions that were not covered in any other lines in Section A in the Tax Computation Worksheet of the return. Transactions that may be included in this line are reporting tax recoveries on bad debts losses of diesel fuel or reporting sales of diesel fuel or motor vehicle fuel to unlicensed suppliers above the terminal rack. (Use with: 1 and 2)
S03A	Other Tax-Paid Credits	This summary code is used on a disbursement schedule to account for other tax-paid diesel fuel and motor vehicle fuel credits not covered on any other lines in Section B in the Tax Computation Worksheet of the return. This summary code schedule could be used to account for a credit of tax-paid diesel fuel or motor vehicle fuel used off highway by the supplier. This summary code schedule could be used when one of the fuels is removed from a California terminal rack on which a prior tax was paid to the state and the person who removes the fuel pays the tax a second time to the state. Documentation is needed to support this credit. (Use with: 1, and 2)
S04	Bad Debt Write-Off	This summary code is used on a disbursement schedule to account for those tax-paid diesel fuel gallons that have been found worthless and charged off for income tax purposes. (Use with: 2)
S05I	Other Exempt Removals	This summary code is used on a disbursement schedule to account for all other tax-exempt diesel fuel and motor vehicle fuel removed from a California terminal rack not subject to the diesel or motor vehicle fuel tax. (Use with: 1 and 2)

California Schedule Number	California Schedule Name	Detailed Description
Terminal Operator Information Report		
Receipt Schedule:		
15A	Terminal Operator Receipts	This schedule accounts for every gallon of reportable fuel products received at an IRS licensed terminal in the state of California by a registered Terminal Operator. (Use with: 7)
Disbursement Schedule:		
15B	Terminal Operator Disbursements By Position Holder	This schedule accounts for every gallon of reportable fuel products disbursed at an IRS licensed terminal in the state of California by a registered Terminal Operator. (Use with: 7)
Ending Inventory Schedule:		
15C	Ending Inventory By Product Code	This schedule accounts for any reportable product that remains in a terminal at the end of the reporting period. This figure is the ending inventory. (Use with: 7)
Vessel/Pipeline Operator Information Report (Carrier Summary Report)		
Product Transported:		
14D	Carrier Receipts	This schedule accounts for every gallon of reportable fuel products that a common carrier (ship/vessel, barge, or pipeline) receives (picks up) from a California terminal (Use with: 8)
14E	Carrier Deliveries	This schedule accounts for every gallon of reportable fuel products that a common carrier (ship/vessel, barge, or pipeline) delivers (drops off) to a California terminal (Use with: 8)

Appendix C.

Tax Information and Amount Codes

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➤Tax Information and Amount (TIA) Codes

Code	Description
5000	Version of Taxing Authority's implementation guide
5001	Total Net Reported
5002	Ending Physical Inventory
5003	Total Due
5004	Total Net Transported
5005	Net
5006	Gross
5007	Billed (Gallons and/or Tax)
5008	Interest
5009	Penalty

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Appendix D.

Transaction Type Mode Codes

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➤ *Transaction Type Mode Codes*

Code	Description
J	Truck
R	Rail
B	Barge
S	Ship
PL	Pipeline
BA	Book Adjustments
CE	Summary Information
GS	Gas Station
RT	Removal from Terminal (other than by truck or Rail) for sale or consumption

Note: The transaction type mode codes are two character codes. (i.e. the code for truck is “J ” = J space.)

Code BA (Book Aadjustment) identifies reclassifications of products and meter tests by a terminal operator.

Code CE (Summary) is used to report line item transactions not reportable on the detailed schedules and to report tax, interest and penalty due for the tax filing.

Code GS (Gas Station) is used to identify reportable transactions made from retail service stations and cardlock facilities. Transactions may be reported in individual detail or reported as a monthly summary total for each customer.

Code RT (Removal from Terminal) is used to identify removals from a terminal, other than by truck or rail, for sale or consumption. A Supplier or Terminal Operator should use this code when a sale or transfer is made within the Bulk Transfer/Terminal System to an unlicensed customer; when the sale is to a licensed Industrial User and the removal is made by vessel or pipeline (MVF Supplier only); when the removal is made by vessel and the fuel will be consumed in the operation of the vessel when the disbursement is from a hydrant system at an airport, or when the disbursement is from qualifying truck removals at a secured airport.

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Appendix E.

Postal Abbreviations

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➤ **Postal Abbreviations**

USA State	Abbreviation	Canadian Province/Territory	Abbreviation
Alabama	AL	Alberta	AB
Alaska	AK	British Columbia	BC
Arizona	AZ	Manitoba	MB
Arkansas	AR	New Brunswick	NB
California	CA	Newfoundland	NF
Colorado	CO	Northwest Territory	NT
Connecticut	CT	Nova Scotia	NS
Delaware	DE	Nunavut	NU
District of Columbia	DC	Ontario	ON
Florida	FL	Prince Edward Island	PE
Georgia	GA	Quebec	OC
Hawaii	HI	Saskatchewan	SK
Idaho	ID	Yukon Territory	YT
Illinois	IL		
Indiana	IN		
Iowa	IA	Mexican (MX) State	Abbreviation
Kansas	KS		
Kentucky	KY	Aguascalientes	AG
Louisiana	LA	Baja California	BJ
Maine	ME	Baja California Sur	BS
Maryland	MD	Campeche	CP
Massachusetts	MA	Chiapas	CH
Michigan	MI	Chihuahua	CI
Minnesota	MN	Coahuila	CU
Mississippi	MS	Colima	CL
Missouri	MO	Distrito Federal	DF
Montana	MT	Durango	DG
Nebraska	NE	Guanajuato	GJ
Nevada	NV	Guerrero	GR
New Hampshire	NH	Hidalgo	HG
New Jersey	NJ	Jalisco	JA
New Mexico	NM	Mexico	EM
New York	NY	Michoacan	MH
North Carolina	NC	Morelos	MR
North Dakota	ND	Navarit	NA
Ohio	OH	Nuevo Leon	NL
Oklahoma	OK	Oaxaca	OA
Oregon	OR	Puebla	PU
Pennsylvania	PA	Queretaro	QA
Rhode Island	RI	Quintana Roo	QR
South Carolina	SC	San Luis Potosi	SL
South Dakota	SD	Sinaloa	SI
Tennessee	TN	Sonora	SO
Texas	TX	Tabasco	TA
Utah	UT	Tamaulipas	TM
Vermont	VT	Tlaxcala	TL
Virginia	VA	Veracruz	VZ
Washington	WA	Yucatan	YC
West Virginia	WV	Zacatecas	ZT
Wisconsin	WI		
Wyoming	WY	Other Foreign Country	EX

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Appendix F.

Summary Report Forms

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➤ **Summary Reports**

During certification testing, the Electronic Participant is required to provide the BOE a completed copy of the appropriate summary report for each file submission. Supporting schedules will generally not be required to be submitted with the summary report. The summary report will be used to verify the electronic data transmitted.

After transmitting test data via the Internet to the BOE, complete and e-mail or fax the appropriate summary report to the BOE's Fuel Taxes Division.

Fax the completed summary reports to:

State Board of Equalization
Fuel Taxes Division MIC: 30
Summary Report for Electronic Test Data
Fax: (916) 445-6385

- or -

E-mail the completed summary reports to:

Efile@boe.ca.gov
Subject Line: FTD E-Filing Motor Fuel Summary Report

General Information For All Summary Reports:

When completing a summary report the Electronic Participant must enter the following information:

- Company name.
- BOE Account Number. A summary report must be completed for each account number assigned to the filer. This account number must match the account number recorded in the E-file being tested.
- The testing stage number the Electronic Participant is currently participating in (2 or 3) and the number of the filing attempt for the stage being tested.
- Contact name, telephone number, fax number, e-mail address, and the date of the E-filing.

Supplier Summary Report (SDR)

Summary Report # 1 is divided into the following three columns: schedule code, number of transactions, and total billed gallons. To complete this form the filer must enter the total number of transactions and the total billed gallons in the appropriate column by the schedules listed in the first column of the summary report.

Terminal Operator Summary Report (TOR)

This summary report is divided into the following four sections: product code, ending inventory, terminal receipts, and terminal disbursements. To complete this form the filer must enter the net gallons of the physical ending inventory by product code. In addition, the filer must enter the total number of transactions and the total net gallons for both terminal receipts and terminal disbursements for each product code reported in the E-filing.

Vessel/Pipeline Operator Summary Report (CCR)

This summary report is divided into the following three columns: product code, number of transactions, and total net gallons. To complete this form the filer must enter the number of transactions and the total net gallons by product code reported in the E-filing.

Exempt Bus Operator Diesel Fuel (DBR)

This summary report is divided into the following three columns: schedule code, number of transactions, and total billed gallons. To complete this form the filer must enter the total number of transactions and the total billed gallons in the appropriate column by the line item or schedule listed in the first column of the summary report. Where lines of the tax form are identified, only the total billed gallons is required.

Claim for Refund on Nontaxable Sales and Exports of Diesel Fuel (DZC)

This summary report is divided into the following three columns: schedule code, number of transactions, and total billed gallons. To complete this form the filer must enter the total number of transactions and the total billed gallons in the appropriate column by the schedule listed in the first column of the summary report.

Diesel Fuel Ultimate Vendor Report (DVM/DVW)

This summary report is divided into the following three columns: schedule code, number of transactions, and total billed gallons. To complete this form the filer must enter the total number of transactions and the total billed gallons in the appropriate column by the line item or schedule listed in the first column of the summary report. Where lines of the tax form are identified, only the total billed gallons is required.

Diesel Fuel Claim for Refund on Nontaxable Uses (DUC)

This summary report is divided into the following three columns: schedule code, number of transactions, and total billed gallons. To complete this form the filer must enter the total number of transactions and the total billed gallons in the appropriate column by the line item or schedule listed in the first column of the summary report. Where lines of the tax form are identified, only the total billed gallons is required.

➤ **SUPPLIER (SDR) SUMMARY REPORT**

Name of Company Submitting Summary Report:		Account or ID Number:		Testing Stage	
				Stage Number:	Filing Number:
Schedule Code	Number of Transactions	Total Billed Gallons			
2X					
3A					
3B					
3X					
5					
5A					
5V					
5W					
6F					
6X					
7					
7D					
7F					
8					
10C					
10I					
10Y					
10Z					
10AB					
13A					
13B					
13C					
13D					
13E					
13F					
13G					
S02A					
S03A					
S04					
S05I					
Contact Name:		Phone Number: ()		FAX Number: ()	
E-mail Address:				Date:	

➤ **TERMINAL OPERATOR (TOR) SUMMARY REPORT**

Name of Company Submitting Summary Report:				Account or ID Number:		Testing Stage	
						Stage #	Filing #
Product Code	Net Physical Ending Inventory	Terminal Receipts (15B)		Terminal Disbursements (15A)			
		Number of Transactions	Total Net Gallons	Number of Transactions	Total Net Gallons		
001							
052							
054							
055							
058							
059							
061							
065							
071							
073							
074							
075							
076							
077							
078							
079							
090							
091							
092							
093							
100							
121							
122							
123							
124							
125							
126							
130							
139							
140							
141							
145							
147							

➤ **TERMINAL OPERATOR (TOR) SUMMARY REPORT**

Name of Company Submitting Summary Report:				Account or ID Number:		Testing Stage	
						Stage #	Filing #
Product Code	Net Physical Ending Inventory	Terminal Receipts (15B)		Terminal Disbursements (15A)			
		Number of Transactions	Total Net Gallons	Number of Transactions	Total Net Gallons		
150							
153							
154							
160							
161							
167							
168							
170							
171							
188							
196							
198							
199							
223							
224							
225							
226							
227							
228							
231							
241							
243							
248							
249							
265							
279							
280							
281							
282							
283							
284							
285							
290							
Contact Name:				Phone Number:		FAX Number:	
				()		()	
E-mail Address:						Date:	

➤ **VESSEL/PIPELINE OPERATOR (CCR) SUMMARY REPORT**

VESSEL/PIPELINE OPERATOR (CCR) SUMMARY REPORT

Name of Company Submitting Summary Report:			Account or ID Number:		Testing Stage	
					Stage #	Filing #
Product Code	Carrier Receipts (14D)		Carrier Deliveries (14E)			
	Number of Transactions	Total Net Gallons	Number of Transactions	Total Net Gallons		
001						
052						
054						
055						
058						
059						
061						
065						
071						
073						
074						
075						
076						
077						
078						
079						
090						
091						
092						
093						
100						
121						
122						
123						
124						
125						
126						
130						
139						
140						
141						
145						
147						
150						

VESSEL/PIPELINE OPERATOR (CCR) SUMMARY REPORT

Name of Company Submitting Summary Report:			Account or ID Number:		Testing Stage	
					Stage #	Filing #
Product Code	Carrier Receipts (14D)		Carrier Deliveries (14E)			
	Number of Transactions	Total Net Gallons	Number of Transactions	Total Net Gallons		
153						
154						
160						
161						
167						
168						
170						
171						
188						
196						
198						
199						
223						
224						
225						
226						
227						
228						
231						
241						
243						
248						
249						
265						
279						
280						
281						
282						
283						
284						
285						
290						
Contact Name:			Phone Number:		FAX Number:	
			()		()	
E-mail Address:				Date:		

➤ **EXEMPT BUS OPERATOR (DBR) SUMMARY REPORT**

Name of Company Submitting Summary Report:		Account or ID Number:		Testing Stage	
				Stage Number:	Filing Number:
Schedule Code	Exempt Bus Operator				
	Number of Transactions		Total Billed Gallons		
	Line 3				
	Line 4				
	Line 7				
2					

Contact Name:	Phone Number: ()	FAX Number: ()
E-mail Address:		Date:

➤ **ULTIMATE VENDOR (DVM/DVW) SUMMARY REPORT**

Name of Company Submitting Summary Report:		Account or ID Number:	Testing Stage	
			Stage Number:	Filing Number:
Schedule Code	Ultimate Vendor			
	Number of Transactions	Total Billed Gallons		
Line 8 (from DVW)				
1A				
2A				
13A				
13C				
13D				
13E				
13G				
Contact Name:		Phone Number: ()	FAX Number: ()	
E-mail Address:			Date:	

**➤ CLAIM FOR REFUND ON NONTAXABLE SALES AND EXPORTS (DZC)
SUMMARY REPORT**

Name of Company Submitting Summary Report:		Account or ID Number:	Testing Stage	
			Stage Number:	Filing Number:
Schedule Code	Claim For Refund On Nontaxable Sales And Exports			
	Number of Transactions	Total Billed Gallons		
1A				
2A				
13A				
13C				
13G				
Contact Name:		Phone Number:	FAX Number:	
		()	()	
E-mail Address:			Date:	

➤ **CLAIM FOR REFUND ON NONTAXABLE USES (DUC) SUMMARY REPORT**

Name of Company Submitting Summary Report:		Account or ID Number:		Testing Stage	
				Stage Number:	Filing Number:
Schedule Code	Claim For Refund On Nontaxable Uses				
	Number of Transactions	Total Billed Gallons			
Line 3					
Line 4					
Line 5					
Line 6					
Line 7					
Line 8					
Line 9					
Line 10					
1A					
2A					

Contact Name:	Phone Number: ()	FAX Number: ()
E-mail Address:		Date:

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Appendix G.

Transaction Reporting Examples

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➤ **Book Adjustments**

Products received in a terminal are often blended with other products and distributed as a different product. For example, gasoline (product 065) and ethanol (241) may be received by a terminal but are often blended and distributed as gasohol (140) or clear diesel fuel (167) may have dye added to it to be distributed as dyed diesel fuel (227). In both of these examples the product received by the terminal and reported on the Terminal Receipts Schedule is different than the product distributed across the rack and reported on the Terminal Disbursements Schedule. Failure to account for this product reclassification results in ever-growing ending inventory, schedule reporting problems and/or misreporting that may leave the terminal operator liable for taxes due. The received product never leaves the terminal so inventory grows while the distributed product is drawn from nothing resulting in an impossible negative inventory.

Properly reporting the product reclassification is simple. Using the receipt of Gasoline (065) and Ethanol (241) and reclassification into Gasohol (140) (and subsequent disbursement) as an example, the proper way to report the transactions is as follows:

- 1) Report all terminal receipts (15A Schedules) of 065 and 241
- 2) Report a terminal disbursement (15B Schedule) book adjustment (BA) for the total gallons of 065 blended into 140
- 3) Report a terminal disbursement (15B Schedule) book adjustment (BA) for the total gallons of 241 blended into 140
- 4) Report a terminal receipt (15A Schedule) book adjustment (BA) of 140 for the total gallons of 065 and 241 being received as 140
- 5) Report all terminal disbursements (15B Schedule) of 140

This method may be used to summarize all transactions during a period as described above or it may be used on transaction by transaction basis for the reclassified product's disbursements.

➤Two Party Exchanges:

Two party exchanges, as defined by Regulations 1125 and 1423, involves reporting by the three entities involved in the transaction; the terminal operator, the delivering supplier, and the receiving supplier. This example transaction, and the reporting by each associated party on the following pages, explains the reporting requirements of each entity.

Example Transaction:

Position Holder ABC Oil (FEIN 111222333, Account Number 57250999) is providing Supplier XYZ Oil (FEIN 999888777, Account Number 57250777) with 8,000 gallons of gasohol, product 167, from the terminal operated by 555 Terminals (TCN T12CA3456, FEIN 888555222, Account Number 05056999) on an exchange agreement. XYZ Oil is removing the product via truck and is also the carrier. The product is being removed on July 4, 2007 with bill of lading number 777777 for sale to XYZ Oil's client Gas 4 U (FEIN 444555666).

Delivering Supplier:

ABC Oil, as the position holder in the terminal, is the delivering supplier. ABC Oil will report the transaction on Disbursement Schedule 6X. All fields will be reported as if this transaction was a sale to XYZ Oil.

Disbursement:

Carrier Name:	XYZ Oil
Carrier FEIN:	999888777
Mode:	J
Origin:	T12CA3456
Destination:	CA
Buyer's Name:	XYZ Oil
Buyer's FEIN:	999888777
Document Date:	07/04/2007
Document Number:	777777
Net Gallons:	8,000
Gross Gallons:	8,001
Billed Gallons:	8,000

EDI Transaction:

TFS~T3~6X~PG~167~94~J\REF~SU~N/A~~~~S0^CA\N1~OT~~TC~T12CA3456\
N1~CA~XYZ Oil~24~999888777\N1~BY~XYZ Oil~24~999888777\
N1~ST~CA\FGS~D~BM~777777\DTM~095~20070704\TIA~5005~~~8000~GA\
TIA~5006~~~8001~GA\TIA~5007~~~5007~GA\

Flat File Transaction:

FS<tab>57250999<tab>24<tab>111222333<tab>20070731<tab>20070701<tab>00<tab><tab>
SDR<tab>6X<tab>167<tab><tab><tab><tab><tab><tab><tab>24<tab>999888777<tab>J<tab>
<tab>T12CA3456<tab>CA<tab><tab><tab><tab>24<tab>999888777<tab>20070704<tab>
777777<tab>GA<tab>8000<tab>GA<tab>8001<tab>GA<tab>8000<tab>112233<tab><tab>
<tab><tab><tab>XYZ Oil<tab>XYZ Oil<cr>

Receiving Supplier:

XYZ Oil is the receiving supplier. XYZ Oil will report the receipt of the product from ABC Oil on Schedule 2X. XYZ Oil will then report the disbursement of the product on the appropriate disbursement schedule. In this case the sale is fuel removed subject to tax and should be reported on Schedule 5.

Receipt:

Carrier Name: XYZ Oil
Carrier FEIN: 999888777
Mode: J
Origin: T12CA3456
Destination: CA
Seller's Name: ABC Oil
Sellers FEIN: 111222333
Document Date: 07/04/2007
Document Number: 777777
Net Gallons: 8,000
Gross Gallons: 8,001
Billed Gallons: 8,000

EDI Transaction:

TFS~T3~2X~PG~167~94~J \REF~SU~N/A~~~~S0^CA\N1~OT~~TC~T12CA3456\
N1~SE~ABC Oil~24~111222333\N1~CA~XYZ Oil~24~999888777\
N1~ST~CA\FGS~D~BM~777777\DTM~095~20070704\TIA~5005~~~8000~GA\
TIA~5006~~~8001~GA\TIA~5007~~~5007~GA\

Flat File Transactions:

FS<tab>57250777<tab>24<tab>999888777<tab>20070731<tab>20070701<tab>00<tab><tab>
SDR<tab>2X<tab>167<tab><tab><tab><tab><tab><tab>24<tab>999888777<tab>J<tab>
<tab>T12CA3456<tab>CA<tab><tab>24<tab>111222333<tab><tab><tab>20070704<tab>
777777<tab>GA<tab>8000<tab>GA<tab>8001<tab>GA<tab>8000<tab>321987<tab>
ABC Oil<tab><tab><tab><tab>XYZ Oil<tab><cr>

Disbursement:

Carrier Name: XYZ Oil
Carrier FEIN: 999888777
Mode: J
Origin: T12CA3456
Destination: CA
Buyer's Name: GAS 4 U
Buyer's FEIN: 444555666
Document Date: 07/04/2007
Document Number: 777777
Net Gallons: 8,000
Gross Gallons: 8,001

Billed Gallons: 8,000

EDI Transaction:

TFS~T3~5~PG~167~94~J \REF~SU~N/A~~~~S0^CA\N1~OT~~TC~T12CA3456\
N1~CA~XYZ Oil~24~999888777\N1~BY~Gas 4 U~24~444555666\N1~ST~CA\
FGS~D~BM~777777\DTM~095~20070704\TIA~5005~~~8000~GA\TIA~5006~~~8001~GA\
TIA~5007~~~5007~GA\

Flat File Transaction:

FS<tab>57250777<tab>24<tab>999888777<tab>20070731<tab>20070701<tab>00<tab><tab>
SDR<tab>5<tab>167<tab><tab><tab><tab><tab><tab><tab>24<tab>999888777<tab>J<tab>
<tab>T12CA3456<tab>CA<tab><tab><tab><tab>24<tab>444555666<tab>20070704<tab>
777777<tab>GA<tab>8000<tab>GA<tab>8001<tab>GA<tab>8000<tab>123456<tab><tab>
<tab><tab><tab>XYZ Oil<tab>Gas 4 U<cr>

Terminal Operator:

555 Terminals will report this transaction like any other transaction, except, in addition to reporting the position holder (delivering supplier), they will also report the receiving supplier.

Disbursement:

Position Holder's Name:	ABC Oil
Position Holder's FEIN:	111222333
Receiving Supplier's Name:	XYZ Oil
Receiving Supplier's FEIN:	999888777
Carrier Name:	XYZ Oil
Carrier FEIN:	999888777
Mode:	J
Origin:	T12CA3456
Destination:	CA
Document Date:	07/04/2007
Document Number:	777777
Net Gallons:	8,000
Gross Gallons:	8,001

EDI Transaction:

TFS~T3~15B~PG~167~94~J \REF~SU~N/A~~~~S0^CA\N1~OT~~TC~T12CA3456\
 N1~ON~ ABC Oil~24~111222333\N1~EC~ ABC Oil~24~999888777\
 N1~CA~XYZ Oil~24~999888777\N1~ST~CA\FGS~D~BM~777777\DTM~095~20070704\
 TIA~5005~~~8000~GA\TIA~5006~~~8001~GA\TIA~5007~~~5007~GA\

Flat File Transaction:

FS<tab>05056999<tab>24<tab>888555222<tab>20070731<tab>20070701<tab>00<tab><tab>
 TOR<tab>15A<tab>167<tab>24<tab>111222333<tab>24<tab>999888777<tab><tab><tab>24
 <tab>999888777<tab>J<tab><tab>T12CA3456<tab>CA<tab><tab><tab><tab><tab><tab>
 20070704<tab>777777<tab>GA<tab>8000<tab>GA<tab>8001<tab>GA<tab>8000<tab>7542
 <tab><tab>ABC Oil<tab>XYZ Oil<tab><tab>XYZ Oil<tab><cr>

Appendix H.

E-Filing Checklist

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➤ ***E-Filing Checklist***

- ☐ Obtain the most current version of the Motor Fuels Electronic Filing Program E-Filing Handbook and Specifications.
- ☐ Obtain the most current version of the BOE's motor fuels tax returns, reports, claim forms, schedules and instructions.
- ☐ Information Providers must obtain, complete and submit the most current version of the BOE's Trading Partner Agreement (TPA), Form BOE 400-TPA.
- ☐ Electronic Return Originators and Software Developers must obtain, complete and submit the most current version of the BOE's Application for Electronic Return Originator – Form 400-ELF.
- ☐ Upon notification of acceptance into the BOE's E-Filing Program, follow the instructions provided in the notice to perform system certification testing.

Information Providers:

- ☐ Return the signed Acknowledgement of Receipt Form to the BOE.
- ☐ Send the first test file, as described in the test packet and Chapter 8, [Test File Submission](#) – **Stage 1**.
- ☐ Send a second test file, as described in the test packet and Chapter 8, [Test File Submission](#) – **Stage 2**. Complete a summary report summarizing the test file contents. Summary reports must be printed from **Appendix F, Summary Report Forms**.
- ☐ Send a third test file, as described in the test packet and Chapter 8, [Test File Submission](#) – **Stage 3**. Complete a summary report summarizing the test file contents. Summary reports must be printed from **Appendix F, Summary Report Forms**.
- ☐ After receiving notification from BOE that testing has been successfully completed, change the data type indicator from "T" for Test Data to "P" for Production Data.
- ☐ Begin filing motor fuels tax forms electronically.

Electronic Return Originators:

- ☐ Return the signed Acknowledgement of Receipt Form to the BOE.
- ☐ Send the first test file, as described in the test packet and Chapter 8, [Test File Submission](#) – **Stage 1**.
- ☐ Send a second test file, as described in the test packet and Chapter 8, [Test File Submission](#) – **Stage 2**. Complete a summary report summarizing the test file contents. Summary reports must be printed from **Appendix F, Summary Report Forms**.
- ☐ Send a third test file, as described in the test packet and Chapter 8, [Test File Submission](#) – **Stage 3**. Complete a summary report summarizing the test file contents. Summary reports must be printed from **Appendix F, Summary Report Forms**.
- ☐ After receiving notification from the BOE that testing has been successfully completed, the BOE will post the ERO's name and contact information on its website.
- ☐ As clients are obtained, perform **Stage 3** testing for Information Providers, as outlined above, for each client.
- ☐ After receiving notification from the BOE that client testing has been successfully completed, change the data type indicator from "T" for Test Data to "P" for Production Data.
- ☐ Begin filing motor fuels tax forms electronically for each approved client.

Appendix I.

**Confidentiality
Statement
Form BOE-324-A**

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BOE-324-GEN (FRONT) REV. 3 (11-05)

STATE OF CALIFORNIA
BOARD OF EQUALIZATION

Privacy Notice

Information Provided to the Board of Equalization

We ask you for information so that we can administer the state's tax and fee laws (see list on reverse). We will use the information to determine whether you are paying the correct amount of tax or fees and to collect any amounts you owe. You must provide all of the information we request, including your social security number (used for identification purposes [see Title 42 U.S. Code sec. 405(c)(2)(C)(i)]).

What happens if I don't provide the information?

If your application is incomplete, we may not issue your permit, certificate, or license. If you do not file complete returns, you may have to pay penalties and interest. Penalties may also apply if you don't provide other information we request or that is required by law, or if you give us fraudulent information. In some cases, you may be subject to criminal prosecution. In addition, if you don't provide information we request to support your exemptions, credits, exclusions, or adjustments, we may not allow them. You may end up owing more tax or fees or receiving a smaller refund.

Can anyone else see my information?

Your records are covered by state laws that protect your privacy. However, we may share information regarding your account with certain government agencies (see list on reverse). We may also share certain information with companies authorized to represent local governments. Under some circumstances we may release to the public the information printed on your permit or license, account start and closeout dates, and names of business owners or partners. When you sell a business, we may give the buyer or other involved parties information regarding your outstanding tax liability. With your

written permission, we can release information regarding your account to anyone you designate.

Can I review my records?

Yes. Please contact your closest Board office (see the white pages of your phone book). If you need more information, you may contact our Disclosure Officer in Sacramento by calling 916-445-2918. You may also want to obtain publication 58-A, *How to Inspect and Correct Your Records*. You may download it from the Internet at www.boe.ca.gov (look under "Forms, Publications, Reports & News") or order a copy from our Information Center: 800-400-7115

Who is responsible for maintaining my records?

The officials listed below are responsible for maintaining your records. You may contact them by calling 916-445-6464 or writing to them at the addresses shown below:

Sales and Use Tax

State Board of Equalization
Deputy Director, Sales and Use Tax Department
MIC:43
450 N Street
Sacramento, CA 95814-4311

Property Taxes, Excise Taxes, Fuel Taxes, Environmental Fees, and Electronic Waste Recycling Fees.

State Board of Equalization
Deputy Director, Property and Special Taxes Department
MIC:63
450 N Street
Sacramento, CA 95814-4311

BOE-324-GEN (BACK) REV. 3 (11-05)

We must collect information in order to administer the state laws listed below.*Code sections are from the California Revenue and Taxation Code unless otherwise noted.*

- Alcoholic Beverage Tax (sections 32001-32557)
- Ballast Water Management Fee (Marine Invasive Species) (sections 44000-44008, 55001-55381, Public Resources Code sections 71200-71271)
- California Tire Recycling Fee (sections 55001-55381, Public Resources Code sections 42860-42895)
- Childhood Lead Poisoning Prevention Fee (sections 43001-43651, Health and Safety Code section 105310)
- Cigarette and Tobacco Products Tax (sections 30001-30482, Health and Safety Code sections 104555-104558)
- Cigarette and Tobacco Products Licensing Act of 2003 (Business and Professions Code sections 22970-22995, Government Code section 15618.5, Penal Code section 830.11)
- Diesel Fuel Tax (sections 60001-60708)
- Electronic Waste Recycling Fee (sections 55001-55381, Health and Safety Code sections 25214.10-25214.10.2, Public Resources Code sections 42463-42485)
- Emergency Telephone Users Surcharge (sections 41001-41176)
- Energy Resources Surcharge (sections 40001-40216)
- Hazardous Substances Tax (sections 43001-43651, Health & Safety Code sections 25174-25174.11, 25205.1-25205.23)
- Integrated Waste Management Fee (sections 45001-45984, Public Resources Code sections 48000-48008)
- International Fuel Tax Agreement (sections 9401-9433)
- Motor Vehicle Fuel Tax, including Aircraft Jet Fuel Tax (sections 7301-8526)
- Natural Gas Surcharge (sections 55001-55381, Public Utilities Code sections 890-900)
- Occupational Lead Poisoning Prevention Fee (sections 43001-43651, Health and Safety Code sections 105190, 105195)
- Oil Spill Response, Prevention, and Administrative Fees (sections 46001-46751, Government Code sections 8670.40, 8670.48)
- Private Railroad Car Tax (sections 11201-11702)
- Publicly Owned Property (sections 1840-1841)
- Sales and Use Tax (sections 6001-7176, 7200-7226, 7251-7279.6, 7285-7288.6)
- State-Assessed Property (sections 721-868, 4876-4880, 5011-5014, 5148)
- Tax on Insurers (sections 12001-13170)
- Timber Yield Tax (sections 38101-38908)
- Underground Storage Tank Maintenance Fee (sections 50101-50162, Health and Safety Code sections 25299.10-25299.51)
- Use Fuel Tax (sections 8601-9355)
- Water Rights Fee (sections 55001-55381, Water Code sections 1525-1560)

We may disclose information to the proper officials of the following agencies, among others:

- United States government agencies: U.S. Attorney's Office; Bureau of Alcohol, Tobacco and Firearms; Departments of Agriculture, Defense, and Justice; Federal Bureau of Investigation; General Accounting Office; Internal Revenue Service; Interstate Commerce Commission
- State of California government agencies and officials: Air Resources Board; Department of Alcoholic Beverage Control; Department of Child Support Services; Department of Consumer Affairs; State Controller's Office; Employment Development Department; Energy Commission; Department of Fish and Game; Department of Food and Agriculture; Forest Products Commission; Board of Forestry and Fire Protection; Franchise Tax Board; Department of Health Services; California Highway Patrol; Department of Housing and Community Development; Integrated Waste Management Board; State Lands Commission; Department of Motor Vehicles; California Public Utilities Commission; Department of Toxic Substances Control; State Water Resources Control Board
- State agencies outside of California for tax enforcement purposes
- City attorneys and city prosecutors; county district attorneys, police and sheriff departments
- Any agency authorized to enforce local tobacco control ordinances